

Counsel appearing on following page

FILED
DISTRICT COURT OF GUAM

SEP 21 2007 *mbo*

DISTRICT COURT OF GUAM
TERRITORY OF GUAM

JEANNE G. QUINATA
Clerk of Court

JULIE BABAUTA SANTOS, *et.al*

Petitioners,

v.

FELIX P. CAMACHO, et al.

Respondents

Civil Case No. 04-0006

CHARMAINE R. TORRES, *et al.*

Plaintiffs

v.

GOVERNMENT OF GUAM, et al.

Respondents

Civil Case No. 04-00048

MARY GRACE SIMPAO, *et al.*

Plaintiffs,

v.

GOVERNMENT OF GUAM

Defendant.

v.

FELIX P. CAMACHO, Governor of Guam

Intervenor-Defendant

Civil Case No. 04-00049

**NOTICE AND SUBMISSION OF
SUPPLEMENTAL AUTHORITY IN
REGARD TO 26 USC §6103**

ORIGINAL

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Counsel for Simpao et al.

1 Comes now Objectors Simpao an Cruz to submit, with the permission of the court, th efollowing
2 supplemental authority;

3 **(m) Disclosure of taxpayer identity information.--**

4 **(1) Tax refunds.--**The Secretary may disclose taxpayer identity information to the press and
5 other media for purposes of notifying persons entitled to tax refunds when the Secretary, after
6 reasonable effort and lapse of time, has been unable to locate such persons

7 26 USC §6103(m)(1). *See also* Aronson v. I.R.S., 973 F.2d 962 (1st Cir. 1992) (noting that while third
8 party cannot compel release of tax payer information under F.O.I.A., I.R.S. can and has released such
information to the press and third parties to aide in locating tax payers owed returns.)

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12 Thomas J. Fisher
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14 Attorney for Objectors
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